

**Internal Revenue Service**

Department of the Treasury

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Washington, DC 20224

Number: **INFO 2000-0219**

Release Date: 9/30/2000

Person to Contact:

[REDACTED]

Refer Reply To:

CC:PSI:B01 PLR-108024-00

Date:

August 08, 2000

[REDACTED]

[REDACTED]:

This correspondence pertains to the private letter ruling request you submitted on behalf of your client [REDACTED].

Upon a review of the documents submitted, we have determined that your client was entitled to relief under Revenue Procedure 97-40. The Ogden Service Center agrees with this determination, and they have corrected their records to reflect an August 24, 1997, effective date for your client's S corporation election.

Accordingly, a private letter ruling is not necessary in this case, and the user fee submitted by your client will be refunded to her.

If you have any further questions or concerns regarding this matter, please contact Shannon Cohen of this office at (202) 622-3050.

Sincerely,  
**/s/ Dianna K. Miosi**

Dianna K. Miosi  
Chief, Branch 1  
Associate Chief Counsel  
(Passthroughs and Special Industries)